

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310  
LANGDON, KANSAS**

**FINANCIAL STATEMENT  
JUNE 30, 2014**

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**BUSBY FORD & REIMER, LLC**

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CERTIFIED PUBLIC ACCOUNTANTS

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
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**JUNE 30, 2014**

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# BUSBY FORD & REIMER, LLC

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CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

**Board of Education  
Fairfield Unified School District No. 310  
Langdon, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

*Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education**  
**Fairfield Unified School District No. 310**

*Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

As described in Note 1 of the financial statement, the financial statement is prepared by **Fairfield Unified School District No. 310, Langdon, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on Accounting Principles Generally Accepted in the United States of America*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Fairfield Unified School District No. 310, Langdon, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education  
Fairfield Unified School District No. 310**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated December 2, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

***Busby Ford & Reimer, LLC***

Busby Ford & Reimer, LLC  
October 22, 2014

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

| Fund                          | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Canceled<br>Encumbrances | Cash Receipts       | Expenditures        | Unencumbered<br>Cash Balance | Add<br>Encumbrances<br>and Accounts<br>Payable | Ending Cash<br>Balance |
|-------------------------------|---|--|---------------------|---------------------|------------------------------|--|------------------------|
| General Fund                  | \$ 93,111                                 | \$ 0                                   | \$ 2,699,110        | \$ 2,790,222        | \$ 1,999                     | \$ 79  | \$ 2,078               |
| Special Purpose Funds         |   |  |                     |                     |                              |  |                        |
| Supplemental General          | 99,158                                    | 0                                      | 1,035,264           | 920,492             | 213,930                      | 0  | 213,930                |
| At Risk (K-12)                | 5,069                                     | 0                                      | 348,791             | 353,860             | 0                            | 0  | 0                      |
| Bilingual Education           | 0   | 0                                      | 13,000              | 13,000              | 0                            | 0  | 0                      |
| Capital Outlay                | 579,282                                   | 0                                      | 529,181             | 424,682             | 683,781                      | 12,200   | 695,981                |
| Driver Training               | 10,523                                    | 0                                      | 510                 | 20                  | 11,013                       | 0  | 11,013                 |
| Food Service                  | 70,647                                    | 0                                      | 212,146             | 222,520             | 60,273                       | 0  | 60,273                 |
| Professional Development      | 5,966                                     | 0                                      | 3,000               | 4,896               | 4,070                        | 180  | 4,250                  |
| Summer School                 | 0   | 0                                      | 19,507              | 19,507              | 0                            | 1,125  | 1,125                  |
| Special Education             | 149,137                                   | 0                                      | 330,996             | 440,673             | 39,460                       | 0  | 39,460                 |
| Vocational Education          | 12,936                                    | 0                                      | 173,997             | 126,161             | 60,772                       | 0  | 60,772                 |
| KPERS Contribution            | 0   | 0                                      | 241,532             | 241,532             | 0                            | 0  | 0                      |
| Federal Funds                 | 0   | 0                                      | 126,570             | 126,570             | 0                            | 0  | 0                      |
| Contingency Reserve           | 230,000                                   | 0                                      | 40,000              | 0                   | 270,000                      | 0  | 270,000                |
| Textbook and Student Material |   |  |                     |                     |                              |  |                        |
| Revolving                     | 55,055                                    | 0                                      | 25,833              | 23,178              | 57,710                       | 0  | 57,710                 |
| Gifts and Grants              | 33,558                                    | 0                                      | 97,131              | 119,024             | 11,665                       | 0  | 11,665                 |
| District Activity Funds       | 256                                       | 0                                      | 18,321              | 18,388              | 189                          | 0  | 189                    |
|                               | <u>\$ 1,344,698</u>                       | <u>\$ 0</u>                            | <u>\$ 5,914,889</u> | <u>\$ 5,844,725</u> | <u>\$ 1,414,862</u>          | <u>\$ 13,584</u>                               | <u>\$ 1,428,446</u>    |

Composition of Cash:

|                      |                     |
|----------------------|---------------------|
| Checking Accounts    | \$ 659,493          |
| Money Market Account | 811,863             |
|                      | <u>1,471,356</u>    |
| Agency Funds         | <u>(42,910)</u>     |
|                      | <u>\$ 1,428,446</u> |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 1 - Summary of Significant Accounting Policies:**

Financial Reporting Entity

**Fairfield Unified School District No. 310** is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Langdon, Sylvia, Arlington, Plevna, Abbyville and Turon, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

**KMAAG Regulatory Basis of Presentation Fund Definitions:**

**General Fund**-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

**Special Purpose Funds**-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

**Agency Funds**-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Budget and Tax Cycle**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

|  |                          |
|--|--------------------------|
| Federal Funds                                | Contingency Reserve Fund |
| Textbook and Student Material Revolving Fund | Gifts and Grants Fund    |
| District Activity Funds                      |                          |

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 2 - Reimbursed Expenses:**

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.



**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 3 - Compensated Absences:**

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

**Note 4 - Deposits:**

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$1,471,356 and the bank balance was \$1,579,133. The bank balance is held by one bank. Of the bank balance, \$250,000 was covered by depository insurance, and the remaining \$1,329,133 was collateralized with securities held by the pledging financial institution's agent in the District's name.

**Note 5 - Interfund Transactions:**

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

|                | Transfer to:      |                        |                             |                  |                      |                         |                        |                                      | Total             |
|----------------|-------------------|------------------------|-----------------------------|------------------|----------------------|-------------------------|------------------------|--------------------------------------|-------------------|
|                | At Risk<br>(K-12) | Bilingual<br>Education | Professional<br>Development | Summer<br>School | Special<br>Education | Vocational<br>Education | Contingency<br>Reserve | Textbook and<br>Student<br>Revolving |                   |
| Transfer from: |                   |                        |                             |                  |                      |                         |                        |                                      |                   |
| General Fund   | \$ 324,045        | \$ 13,000              | \$ 0                        | \$ 7,742         | \$ 322,760           | \$ 50,000               | \$ 40,000              | \$ 0                                 | \$ 757,547        |
| Supplemental   | 23,792            | 0                      | 3,000                       | 3,623            | 1,667                | 112,000                 | 0                      | 20,000                               | 164,082           |
| General Fund   | <u>\$ 347,837</u> | <u>\$ 13,000</u>       | <u>\$ 3,000</u>             | <u>\$ 11,365</u> | <u>\$ 324,427</u>    | <u>\$ 162,000</u>       | <u>\$ 40,000</u>       | <u>\$ 20,000</u>                     | <u>\$ 921,629</u> |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 6 - On-Behalf Payments for Fringe Benefits and Salaries:**

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$241,532. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

**Note 7 - Postemployment Benefits:**

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Certified personnel are eligible to participate in the District's early retirement program if certain eligibility requirements are met. The employee must have completed fifteen years of service with the District of which the last ten years are consecutive, have a minimum of twenty years of credited service as recognized by KPERS, and be eligible for retirement benefits from KPERS. Eligibility continues until the employee's 65<sup>th</sup> birthday.

**Note 8 - Defined Benefit Pension Plan:**

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,083, and \$298,635,383, respectively, equal to the required contributions for each year.

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

**Note 9 - Contingencies:**

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

**Note 10 - Subsequent Events:**

The District has evaluated subsequent events through October 22, 2014, the date which the financial statement was available to be issued.

**Note 11 - Long-Term Debt:**

Principal payments are due annually for the qualified school construction bonds on June 1. Interest payments are due semi-annually on December 1 and June 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2014 were as follows:

| Issue  | Interest Rate | Date of Issue | Amount of Issue | Date of Final Maturity |
|--|---------------|---------------|-----------------|------------------------|
| Qualified School Construction Bonds<br>Series 2010 | (0.794)       | 6/15/10       | \$ 2,580,000    | 6/2/26                 |
| Capital Leases                                     |               |               |                 |                        |
| 2 Buses  | 4.15          | 1/27/10       | \$ 139,900      | 1/27/15                |
| Tractor/Loader/Mower                               | 7.29          | 4/29/10       | \$ 24,582       | 4/29/14                |
| 71 Passenger Bus                                   | 4.25          | 8/16/11       | \$ 84,575       | 8/16/16                |
| 28 Passenger Bus                                   | 3.75          | 5/1/12        | \$ 49,600       | 5/1/17                 |
| 84 Passenger Bus                                   | 3.00          | 6/30/14       | \$ 97,900       | 6/30/16                |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**NOTES TO FINANCIAL STATEMENT**  
**JUNE 30, 2014**

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

| Issue  | Balance<br>Beginning of<br>Year | Additions        | Reductions/<br>Payments | Balance End<br>of Year | Interest Paid    |
|--|---------------------------------|------------------|-------------------------|------------------------|------------------|
| <b>Qualified School Construction Bonds<br/>Series 2010</b> | <u>\$ 2,196,693</u>             | <u>\$ 0</u>      | <u>\$ 127,769</u>       | <u>\$ 2,068,924</u>    | <u>\$ 16,151</u> |
| <b>Capital Leases</b>                                      |                                 |                  |                         |                        |                  |
| 2 Buses  | 47,554                          | 0                | 23,738                  | 23,816                 | 2,011            |
| Tractor/Loader/Mower                                       | 4,917                           | 0                | 4,917                   | 0                      | 671              |
| 71 Passenger Bus   | 56,302                          | 0                | 13,209                  | 43,093                 | 2,393            |
| 28 Passenger Bus   | 33,029                          |                  | 7,807                   | 25,222                 | 1,239            |
| 84 Passenger Bus   | 0                               | 97,900           | 33,603                  | 64,297                 | 0                |
|  | <u>141,802</u>                  | <u>97,900</u>    | <u>83,274</u>           | <u>156,428</u>         | <u>6,314</u>     |
|  | <u>\$ 2,338,495</u>             | <u>\$ 97,900</u> | <u>\$ 211,043</u>       | <u>\$ 2,225,352</u>    | <u>\$ 22,465</u> |

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

|             | Principal                                    |                   |                     | Interest                                     |                   |                   | Total Principal<br>and Interest |
|-------------|--|-------------------|---------------------|--|-------------------|-------------------|---------------------------------|
|             | Qualified<br>School<br>Construction<br>Bonds | Capital<br>Leases | Total               | Qualified<br>School<br>Construction<br>Bonds | Capital<br>Leases | Total             |                                 |
| 2015        | \$ 127,769                                   | \$ 77,361         | \$ 205,130          | \$ 16,151                                    | \$ 6,640          | \$ 22,791         | \$ 227,921                      |
| 2016        | 127,769                                      | 55,382            | 183,151             | 16,151                                       | 2,870             | 19,021            | 202,172                         |
| 2017        | 127,769                                      | 23,685            | 151,454             | 16,151                                       | 963               | 17,114            | 168,568                         |
| 2018        | 127,769                                      | 0                 | 127,769             | 16,151                                       | 0                 | 16,151            | 143,920                         |
| 2019        | 127,769                                      | 0                 | 127,769             | 16,151                                       | 0                 | 16,151            | 143,920                         |
| 2020 - 2024 | 638,845                                      | 0                 | 638,845             | 80,754                                       | 0                 | 80,754            | 719,599                         |
| 2025 - 2026 | 791,234                                      | 0                 | 791,234             | 32,301                                       | 0                 | 32,301            | 823,535                         |
|             | <u>\$ 2,068,924</u>                          | <u>\$ 156,428</u> | <u>\$ 2,225,352</u> | <u>\$ 193,810</u>                            | <u>\$ 10,473</u>  | <u>\$ 204,283</u> | <u>\$ 2,429,635</u>             |

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

| Fund                          | Certified Budget    | Adjustment to<br>Comply with<br>Legal Max | Adjustment for<br>Qualifying<br>Budget Credits | Total Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Variance - Over<br>(Under) |
|-------------------------------|---------------------|---|--|--------------------------------|---|----------------------------|
| General Fund                  | \$ 2,814,405        | \$ (168,488)                              | \$ 144,305                                     | \$ 2,790,222                   | \$ 2,790,222                                  | \$ 0                       |
| Special Purpose Funds         |                     |   |  |                                |   |                            |
| Supplemental General          | 955,777             | (35,285)                                  | 0  | 920,492                        | 920,492                                       | 0                          |
| At Risk (K-12)                | 370,069             | 0   | 0  | 370,069                        | 353,860                                       | (16,209)                   |
| Bilingual Education           | 13,000              | 0   | 0  | 13,000                         | 13,000  | 0                          |
| Capital Outlay                | 1,314,208           | 0   | 0  | 1,314,208                      | 424,682                                       | (889,526)                  |
| Driver Training               | 11,673              | 0   | 0  | 11,673                         | 20  | (11,653)                   |
| Food Service                  | 264,500             | 0   | 0  | 264,500                        | 222,520                                       | (41,980)                   |
| Professional Development      | 25,966              | 0   | 0  | 25,966                         | 4,896   | (21,070)                   |
| Summer School                 | 22,000              | 0   | 0  | 22,000                         | 19,507  | (2,493)                    |
| Special Education             | 624,000             | 0   | 0  | 624,000                        | 440,673                                       | (183,327)                  |
| Vocational Education          | 126,161             | 0   | 0  | 126,161                        | 126,161                                       | 0                          |
| KPERS Contribution            | 255,972             | 0   | 0  | 255,972                        | 241,532                                       | (14,440)                   |
| Federal Funds                 | XXXXXXXXXX          | XXXXXXXXXX                                | XXXXXXXXXX                                     | XXXXXXXXXX                     | 126,570                                       | XXXXXXXXXX                 |
| Contingency Reserve           | XXXXXXXXXX          | XXXXXXXXXX                                | XXXXXXXXXX                                     | XXXXXXXXXX                     | 0   | XXXXXXXXXX                 |
| Textbook and Student Material |                     |   |  |                                |   |                            |
| Revolving                     | XXXXXXXXXX          | XXXXXXXXXX                                | XXXXXXXXXX                                     | XXXXXXXXXX                     | 23,178  | XXXXXXXXXX                 |
| Gifts and Grants              | XXXXXXXXXX          | XXXXXXXXXX                                | XXXXXXXXXX                                     | XXXXXXXXXX                     | 119,024                                       | XXXXXXXXXX                 |
| District Activity Funds       | XXXXXXXXXX          | XXXXXXXXXX                                | XXXXXXXXXX                                     | XXXXXXXXXX                     | 18,388  | XXXXXXXXXX                 |
|                               | <u>\$ 6,797,731</u> | <u>\$ (203,773)</u>                       | <u>\$ 144,305</u>                              | <u>\$ 6,738,263</u>            | <u>\$ 5,844,725</u>                           | <u>\$ (1,180,698)</u>      |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>General Fund</u>                         | <u>Current Year</u>  |                  |                     | Variance -<br>Over (Under) |
|---|----------------------|------------------|---------------------|----------------------------|
|   | Prior Year<br>Actual | Actual           | Budget              |                            |
| Cash Receipts                               |                      |                  |                     |                            |
| Local Sources                               | \$ 728,548           | \$ 869,992       | \$ 634,552          | \$ 235,440                 |
| State Sources                               | 2,065,301            | 1,829,118        | 2,085,742           | (256,624)                  |
|   | <u>2,793,849</u>     | <u>2,699,110</u> | <u>\$ 2,720,294</u> | <u>\$ (21,184)</u>         |
| Expenditures                                |                      |                  |                     |                            |
| Instruction                                 | 1,031,843            | 1,078,253        | \$ 1,089,555        | \$ (11,302)                |
| Student Support Services                    | 625                  | 1,270            | 700                 | 570                        |
| Instructional Support Staff                 | 5,773                | 3,740            | 6,500               | (2,760)                    |
| General Administration                      | 157,665              | 213,190          | 167,550             | 45,640                     |
| School Administration                       | 152,341              | 165,930          | 154,700             | 11,230                     |
| Operations & Maintenance                    | 201,675              | 234,836          | 217,800             | 17,036                     |
| Student Transportation Services             | 303,674              | 335,456          | 291,200             | 44,256                     |
| Transfers                                   | 847,188              | 757,547          | 886,400             | (128,853)                  |
| Adjustment to Comply With Legal<br>Max      | 0                    | 0                | (168,488)           | 168,488                    |
| Adjustment for Qualifying Budget<br>Credits | 0                    | 0                | 144,305             | (144,305)                  |
|   | <u>2,700,784</u>     | <u>2,790,222</u> | <u>\$ 2,790,222</u> | <u>\$ 0</u>                |
| Receipts Over (Under) Expenditures          | 93,065               | (91,112)         |                     |                            |
| Unencumbered Cash, Beginning                | 46                   | 93,111           |                     |                            |
| Prior Year Canceled Encumbrances            | <u>0</u>             | <u>0</u>         |                     |                            |
| Unencumbered Cash, Ending                   | <u>\$ 93,111</u>     | <u>\$ 1,999</u>  |                     |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Supplemental General Fund</u>       | Prior Year<br>Actual | Current Year      |                   | Variance -<br>Over (Under) |
|--|----------------------|-------------------|-------------------|----------------------------|
|  |                      | Actual            | Budget            |                            |
| Cash Receipts                          |                      |                   |                   |                            |
| Local Sources                          | \$ 889,766           | \$ 948,395        | \$ 794,373        | \$ 154,022                 |
| County Sources                         | 65,530               | 86,869            | 62,246            | 24,623                     |
|  | <u>955,296</u>       | <u>1,035,264</u>  | <u>\$ 856,619</u> | <u>\$ 178,645</u>          |
| Expenditures                           |                      |                   |                   |                            |
| Instruction                            | 237,621              | 238,972           | \$ 257,000        | \$ (18,028)                |
| Student support Services               | 33,061               | 40,494            | 38,000            | 2,494                      |
| Instructional Support Staff            | 59,535               | 86,858            | 95,814            | (8,956)                    |
| General Administration                 | 215,863              | 230,565           | 225,000           | 5,565                      |
| School Administration                  | 78,232               | 69,628            | 82,500            | (12,872)                   |
| Operations & Maintenance               | 46,554               | 89,893            | 55,000            | 34,893                     |
| Student Transportation Services        | 67,603               | 0                 | 85,000            | (85,000)                   |
| Other Supplemental Services            | 13,383               | 0                 | 20,000            | (20,000)                   |
| Transfers                              | 154,277              | 164,082           | 97,463            | 66,619                     |
| Adjustment to Comply With Legal<br>Max | 0                    | 0                 | (35,285)          | 35,285                     |
|  | <u>906,129</u>       | <u>920,492</u>    | <u>\$ 920,492</u> | <u>\$ 0</u>                |
| Receipts Over (Under) Expenditures     | 49,167               | 114,772           |                   |                            |
| Unencumbered Cash, Beginning           | 49,991               | 99,158            |                   |                            |
| Prior Year Canceled Encumbrances       | <u>0</u>             | <u>0</u>          |                   |                            |
| Unencumbered Cash, Ending              | <u>\$ 99,158</u>     | <u>\$ 213,930</u> |                   |                            |



**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>At Risk Fund (K-12)</u>         | Prior Year<br>Actual | Current Year   |                   | Variance -<br>Over (Under) |
|------------------------------------|----------------------|----------------|-------------------|----------------------------|
|                                    |                      | Actual         | Budget            |                            |
| Cash Receipts                      |                      |                |                   |                            |
| Local Sources                      | \$ 0                 | \$ 954         | \$ 0              | \$ 954                     |
| Transfers                          | <u>330,531</u>       | <u>347,837</u> | <u>365,000</u>    | <u>(17,163)</u>            |
|                                    | <u>330,531</u>       | <u>348,791</u> | <u>\$ 365,000</u> | <u>\$ (16,209)</u>         |
| Expenditures                       |                      |                |                   |                            |
| Instruction                        | <u>325,462</u>       | <u>353,860</u> | <u>\$ 370,069</u> | <u>\$ (16,209)</u>         |
|                                    | <u>325,462</u>       | <u>353,860</u> | <u>\$ 370,069</u> | <u>\$ (16,209)</u>         |
| Receipts Over (Under) Expenditures | 5,069                | (5,069)        |                   |                            |
| Unencumbered Cash, Beginning       | 0                    | 5,069          |                   |                            |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>       |                   |                            |
| Unencumbered Cash, Ending          | <u>\$ 5,069</u>      | <u>\$ 0</u>    |                   |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Bilingual Education Fund</u>    | Prior Year<br>Actual | Current Year  |                  | Variance -<br>Over (Under) |
|------------------------------------|----------------------|---------------|------------------|----------------------------|
|                                    |                      | Actual        | Budget           |                            |
| Cash Receipts                      |                      |               |                  |                            |
| Transfers                          | \$ 12,000            | \$ 13,000     | \$ 13,000        | \$ 0                       |
|                                    | <u>12,000</u>        | <u>13,000</u> | <u>\$ 13,000</u> | <u>\$ 0</u>                |
| Expenditures                       |                      |               |                  |                            |
| Instruction                        | 12,000               | 13,000        | \$ 13,000        | \$ 0                       |
|                                    | <u>12,000</u>        | <u>13,000</u> | <u>\$ 13,000</u> | <u>\$ 0</u>                |
| Receipts Over (Under) Expenditures | 0                    | 0             |                  |                            |
| Unencumbered Cash, Beginning       | 0                    | 0             |                  |                            |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>      |                  |                            |
| Unencumbered Cash, Ending          | <u>\$ 0</u>          | <u>\$ 0</u>   |                  |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Capital Outlay Fund</u>                      | <u>Current Year</u>  |                   |                     | Variance -<br>Over (Under) |
|---|----------------------|-------------------|---------------------|----------------------------|
|   | Prior Year<br>Actual | Actual            | Budget              |                            |
| Cash Receipts                                   |                      |                   |                     |                            |
| Local Sources                                   | \$ 685,377           | \$ 509,198        | \$ 715,835          | \$ (206,637)               |
| County Sources                                  | 15,317               | 19,983            | 14,510              | 5,473                      |
| Transfers                                       | 43,429               | 0                 | 0                   | 0                          |
|   | <u>744,123</u>       | <u>529,181</u>    | <u>\$ 730,345</u>   | <u>\$ (201,164)</u>        |
| Expenditures                                    |                      |                   |                     |                            |
| Instruction                                     | 102,236              | 132,261           | \$ 120,000          | \$ 12,261                  |
| Instructional Support Staff                     | 0                    | 1,526             | 0                   | 1,526                      |
| General Administration                          | 143,783              | 8,232             | 200,000             | (191,768)                  |
| Operations & Maintenance                        | 4,466                | 1,519             | 9,208               | (7,689)                    |
| Transportation                                  | 0                    | 0                 | 100,000             | (100,000)                  |
| Facility Acquisition & Construction<br>Services | <u>566,666</u>       | <u>281,144</u>    | <u>885,000</u>      | <u>(603,856)</u>           |
|   | <u>817,151</u>       | <u>424,682</u>    | <u>\$ 1,314,208</u> | <u>\$ (889,526)</u>        |
| Receipts Over (Under) Expenditures              | (73,028)             | 104,499           |                     |                            |
| Unencumbered Cash, Beginning                    | 652,275              | 579,282           |                     |                            |
| Prior Year Canceled Encumbrances                | <u>35</u>            | <u>0</u>          |                     |                            |
| Unencumbered Cash, Ending                       | <u>\$ 579,282</u>    | <u>\$ 683,781</u> |                     |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Driver Training Fund</u>              | Prior Year<br>Actual | Current Year     |                  | Variance -<br>Over (Under) |
|--|----------------------|------------------|------------------|----------------------------|
|  |                      | Actual           | Budget           |                            |
| Cash Receipts                            |                      |                  |                  |                            |
| State Sources                            | \$ 1,302             | \$ 510           | \$ 1,150         | \$ (640)                   |
| Transfers                                | 4,698                | 0                | 0                | 0                          |
|  | <u>6,000</u>         | <u>510</u>       | <u>\$ 1,150</u>  | <u>\$ (640)</u>            |
| Expenditures                             |                      |                  |                  |                            |
| Instruction                              | 6,000                | 20               | \$ 11,373        | \$ (11,353)                |
| Vehicle Operations, Maintenance Services | 0                    | 0                | 300              | (300)                      |
|  | <u>6,000</u>         | <u>20</u>        | <u>\$ 11,673</u> | <u>\$ (11,653)</u>         |
| Receipts Over (Under) Expenditures       | 0                    | 490              |                  |                            |
| Unencumbered Cash, Beginning             | 10,523               | 10,523           |                  |                            |
| Prior Year Canceled Encumbrances         | <u>0</u>             | <u>0</u>         |                  |                            |
| Unencumbered Cash, Ending                | <u>\$ 10,523</u>     | <u>\$ 11,013</u> |                  |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Food Service Fund</u>           | Prior Year<br>Actual | Current Year     |                   | Variance -<br>Over (Under) |
|------------------------------------|----------------------|------------------|-------------------|----------------------------|
|                                    |                      | Actual           | Budget            |                            |
| Cash Receipts                      |                      |                  |                   |                            |
| Local Sources                      | \$ 49,146            | \$ 56,750        | \$ 59,445         | \$ (2,695)                 |
| State Sources                      | 2,609                | 1,979            | 1,607             | 372                        |
| Federal Sources                    | 143,917              | 153,417          | 132,801           | 20,616                     |
| Transfers                          | 26,811               | 0                | 0                 | 0                          |
|                                    | <u>222,483</u>       | <u>212,146</u>   | <u>\$ 193,853</u> | <u>\$ 18,293</u>           |
| Expenditures                       |                      |                  |                   |                            |
| Operations & Maintenance           | 0                    | 1,124            | \$ 1,000          | \$ 124                     |
| Food Service Operations            | 212,903              | 221,396          | 263,500           | (42,104)                   |
|                                    | <u>212,903</u>       | <u>222,520</u>   | <u>\$ 264,500</u> | <u>\$ (41,980)</u>         |
| Receipts Over (Under) Expenditures | 9,580                | (10,374)         |                   |                            |
| Unencumbered Cash, Beginning       | 61,067               | 70,647           |                   |                            |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>         |                   |                            |
| Unencumbered Cash, Ending          | <u>\$ 70,647</u>     | <u>\$ 60,273</u> |                   |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Professional Development Fund</u> | Prior Year<br>Actual | Current Year    |                  | Variance -<br>Over (Under) |
|--------------------------------------|----------------------|-----------------|------------------|----------------------------|
|                                      |                      | Actual          | Budget           |                            |
| Cash Receipts                        |                      |                 |                  |                            |
| Local Sources                        | \$ 26                | \$ 0            | \$ 0             | \$ 0                       |
| Transfers                            | 0                    | 3,000           | 20,000           | (17,000)                   |
|                                      | <u>26</u>            | <u>3,000</u>    | <u>\$ 20,000</u> | <u>\$ (17,000)</u>         |
| Expenditures                         |                      |                 |                  |                            |
| Instructional Support Staff          | 3,604                | 4,896           | \$ 25,966        | \$ (21,070)                |
|                                      | <u>3,604</u>         | <u>4,896</u>    | <u>\$ 25,966</u> | <u>\$ (21,070)</u>         |
| Receipts Over (Under) Expenditures   | (3,578)              | (1,896)         |                  |                            |
| Unencumbered Cash, Beginning         | 9,544                | 5,966           |                  |                            |
| Prior Year Canceled Encumbrances     | <u>0</u>             | <u>0</u>        |                  |                            |
| Unencumbered Cash, Ending            | <u>\$ 5,966</u>      | <u>\$ 4,070</u> |                  |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Summer School Fund</u>          | Prior Year<br>Actual | Current Year  |                  | Variance -<br>Over (Under) |
|------------------------------------|----------------------|---------------|------------------|----------------------------|
|                                    |                      | Actual        | Budget           |                            |
| Cash Receipts                      |                      |               |                  |                            |
| Local Sources                      | \$ 9,770             | \$ 8,142      | \$ 12,000        | \$ (3,858)                 |
| Transfers                          | 8,131                | 11,365        | 10,000           | 1,365                      |
|                                    | <u>17,901</u>        | <u>19,507</u> | <u>\$ 22,000</u> | <u>\$ (2,493)</u>          |
| Expenditures                       |                      |               |                  |                            |
| Instruction                        | 21,445               | 19,507        | \$ 22,000        | \$ (2,493)                 |
|                                    | <u>21,445</u>        | <u>19,507</u> | <u>\$ 22,000</u> | <u>\$ (2,493)</u>          |
| Receipts Over (Under) Expenditures | (3,544)              | 0             |                  |                            |
| Unencumbered Cash, Beginning       | 3,544                | 0             |                  |                            |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>      |                  |                            |
| Unencumbered Cash, Ending          | <u>\$ 0</u>          | <u>\$ 0</u>   |                  |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Special Education Fund</u>      | Prior Year<br>Actual | Current Year     |                   | Variance -<br>Over (Under) |
|------------------------------------|----------------------|------------------|-------------------|----------------------------|
|                                    |                      | Actual           | Budget            |                            |
| Cash Receipts                      |                      |                  |                   |                            |
| Local Sources                      | \$ 4,392             | \$ 6,569         | \$ 0              | \$ 6,569                   |
| Transfers                          | <u>425,271</u>       | <u>324,427</u>   | <u>475,863</u>    | <u>(151,436)</u>           |
|                                    | <u>429,663</u>       | <u>330,996</u>   | <u>\$ 475,863</u> | <u>\$ (144,867)</u>        |
| Expenditures                       |                      |                  |                   |                            |
| Instruction                        | 346,803              | 349,272          | \$ 479,000        | \$ (129,728)               |
| Operations & Maintenance           | 387                  | 591              | 2,000             | (1,409)                    |
| Student Transportation Services    | <u>76,289</u>        | <u>90,810</u>    | <u>143,000</u>    | <u>(52,190)</u>            |
|                                    | <u>423,479</u>       | <u>440,673</u>   | <u>\$ 624,000</u> | <u>\$ (183,327)</u>        |
| Receipts Over (Under) Expenditures | 6,184                | (109,677)        |                   |                            |
| Unencumbered Cash, Beginning       | 142,953              | 149,137          |                   |                            |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>         |                   |                            |
| Unencumbered Cash, Ending          | <u>\$ 149,137</u>    | <u>\$ 39,460</u> |                   |                            |



**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Vocational Education Fund</u>   | Prior Year<br>Actual | Current Year     |                   | Variance -<br>Over (Under) |
|------------------------------------|----------------------|------------------|-------------------|----------------------------|
|                                    |                      | Actual           | Budget            |                            |
| Cash Receipts                      |                      |                  |                   |                            |
| Local Sources                      | \$ 0                 | \$ 1,225         | \$ 0              | \$ 1,225                   |
| State Sources                      | 12,936               | 10,772           | 13,225            | (2,453)                    |
| Transfers                          | 72,841               | 162,000          | 100,000           | 62,000                     |
|                                    | <u>85,777</u>        | <u>173,997</u>   | <u>\$ 113,225</u> | <u>\$ 60,772</u>           |
| Expenditures                       |                      |                  |                   |                            |
| Instruction                        | 102,841              | 126,161          | \$ 126,161        | \$ 0                       |
|                                    | <u>102,841</u>       | <u>126,161</u>   | <u>\$ 126,161</u> | <u>\$ 0</u>                |
| Receipts Over (Under) Expenditures | (17,064)             | 47,836           |                   |                            |
| Unencumbered Cash, Beginning       | 30,000               | 12,936           |                   |                            |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>         |                   |                            |
| Unencumbered Cash, Ending          | <u>\$ 12,936</u>     | <u>\$ 60,772</u> |                   |                            |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -**  
**ACTUAL AND BUDGET**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>KPERS Contribution Fund</u>     | <u>Current Year</u>          |                   |                   | <u>Variance -<br/>Over (Under)</u> |
|------------------------------------|------------------------------|-------------------|-------------------|------------------------------------|
|                                    | <u>Prior Year<br/>Actual</u> | <u>Actual</u>     | <u>Budget</u>     |                                    |
| Cash Receipts                      |                              |                   |                   |                                    |
| State Sources                      | <u>\$ 211,547</u>            | <u>\$ 241,532</u> | <u>\$ 255,972</u> | <u>\$ (14,440)</u>                 |
|                                    | <u>211,547</u>               | <u>241,532</u>    | <u>\$ 255,972</u> | <u>\$ (14,440)</u>                 |
| Expenditures                       |                              |                   |                   |                                    |
| Instruction                        | 122,802                      | 140,208           | \$ 148,769        | \$ (8,561)                         |
| Student Support Services           | 4,294                        | 4,903             | 5,196             | (293)                              |
| Instructional Support Staff        | 4,301                        | 4,911             | 5,204             | (293)                              |
| General Administration             | 17,369                       | 19,831            | 20,838            | (1,007)                            |
| School Administration              | 24,095                       | 27,510            | 29,155            | (1,645)                            |
| Operations and Maintenance         | 12,547                       | 14,325            | 15,182            | (857)                              |
| Student Transportation Services    | 15,124                       | 17,268            | 18,300            | (1,032)                            |
| Food Service                       | <u>11,015</u>                | <u>12,576</u>     | <u>13,328</u>     | <u>(752)</u>                       |
|                                    | <u>211,547</u>               | <u>241,532</u>    | <u>\$ 255,972</u> | <u>\$ (14,440)</u>                 |
| Receipts Over (Under) Expenditures | 0                            | 0                 |                   |                                    |
| Unencumbered Cash, Beginning       | 0                            | 0                 |                   |                                    |
| Prior Year Canceled Encumbrances   | <u>0</u>                     | <u>0</u>          |                   |                                    |
| Unencumbered Cash, Ending          | <u>\$ 0</u>                  | <u>\$ 0</u>       |                   |                                    |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

| <u>Federal Funds</u>               |  | Prior Year        | Current Year      |
|------------------------------------|--|-------------------|-------------------|
|                                    |  | Actual            | Actual            |
| Cash Receipts                      |  |                   |                   |
| Federal Sources                    |  | <u>\$ 130,947</u> | <u>\$ 126,570</u> |
|                                    |  | <u>130,947</u>    | <u>126,570</u>    |
| Expenditures                       |  |                   |                   |
| Instruction                        |  | 110,173           | 106,862           |
| Instructional Support Staff        |  | <u>20,774</u>     | <u>19,708</u>     |
|                                    |  | <u>130,947</u>    | <u>126,570</u>    |
| Receipts Over (Under) Expenditures |  | 0                 | 0                 |
| Unencumbered Cash, Beginning       |  | 0                 | 0                 |
| Prior Year Canceled Encumbrances   |  | <u>0</u>          | <u>0</u>          |
| Unencumbered Cash, Ending          |  | <u>\$ 0</u>       | <u>\$ 0</u>       |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Contingency Reserve Fund

|                                    | Prior Year<br>Actual | Current Year<br>Actual |
|------------------------------------|----------------------|------------------------|
| Cash Receipts                      |                      |                        |
| Transfers                          | \$ 50,000            | \$ 40,000              |
|                                    | <u>50,000</u>        | <u>40,000</u>          |
| Expenditures                       | <u>0</u>             | <u>0</u>               |
| Receipts Over (Under) Expenditures | 50,000               | 40,000                 |
| Unencumbered Cash, Beginning       | 180,000              | 230,000                |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>               |
| Unencumbered Cash, Ending          | <u>\$ 230,000</u>    | <u>\$ 270,000</u>      |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Textbook and Student Material Revolving Fund

|                                    | Prior Year<br>Actual | Current Year<br>Actual |
|------------------------------------|----------------------|------------------------|
| Cash Receipts                      |                      |                        |
| Local Sources                      | \$       0           | \$     5,833           |
| Transfers                          | <u>27,753</u>        | <u>20,000</u>          |
|                                    | <u>27,753</u>        | <u>25,833</u>          |
| Expenditures                       |                      |                        |
| Instruction                        | <u>1,523</u>         | <u>23,178</u>          |
|                                    | <u>1,523</u>         | <u>23,178</u>          |
| Receipts Over (Under) Expenditures | 26,230               | 2,655                  |
| Unencumbered Cash, Beginning       | 28,825               | 55,055                 |
| Prior Year Canceled Encumbrances   | <u>0</u>             | <u>0</u>               |
| Unencumbered Cash, Ending          | <u>\$   55,055</u>   | <u>\$   57,710</u>     |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

Gifts and Grants Fund

|  | <u>Prior Year<br/>Actual</u> | <u>Current Year<br/>Actual</u> |
|--|------------------------------|--------------------------------|
| Cash Receipts                          |                              |                                |
| Local Sources                          | \$ 91,712                    | \$ 89,305                      |
| State Sources                          | 10,154                       | 7,826                          |
|  | <u>101,866</u>               | <u>97,131</u>                  |
| <br>Expenditures                       |                              |                                |
| Instruction                            | <u>138,994</u>               | <u>119,024</u>                 |
|  | <u>138,994</u>               | <u>119,024</u>                 |
| <br>Receipts Over (Under) Expenditures | (37,128)                     | (21,893)                       |
| <br>Unencumbered Cash, Beginning       | 70,686                       | 33,558                         |
| <br>Prior Year Canceled Encumbrances   | <u>0</u>                     | <u>0</u>                       |
| <br>Unencumbered Cash, Ending          | <u>\$ 33,558</u>             | <u>\$ 11,665</u>               |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**AGENCY FUNDS**  
**SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

| Fund                                     | Beginning Cash   |                  | Cash             |                  | Ending Cash |
|--|------------------|------------------|------------------|------------------|-------------|
|  | Balance          | Cash Receipts    | Disbursements    | Balance          |             |
| Cheerleaders                             | \$ 823           | \$ 5,846         | \$ 5,621         | \$ 1,048         |             |
| Falcons Athletic Club                    | 4,662            | 1,749            | 1,793            | 4,618            |             |
| Falcons Against<br>Destructive Decisions | 1,474            | 1,591            | 2,233            | 832              |             |
| FFA                                      | 6,874            | 18,522           | 16,402           | 8,994            |             |
| Music Club                               | 1,368            | 17,898           | 18,489           | 777              |             |
| National Honor Society                   | 319              | 148              | 185              | 282              |             |
| Stuco                                    | 1,697            | 757              | 1,536            | 918              |             |
| FBLA                                     | 909              | 51               | 0                | 960              |             |
| FFA Scholarship Fund                     | 797              | 200              | 0                | 997              |             |
| Weightlifting Class                      | 1,635            | 768              | 1,835            | 568              |             |
| FCCLA                                    | 38               | 1,064            | 448              | 654              |             |
| Class of 2011                            | 923              | 1,169            | 844              | 1,248            |             |
| Class of 2014                            | 796              | 150              | 946              | 0                |             |
| Class of 2015                            | 5,307            | 209              | 3,778            | 1,738            |             |
| Class of 2016                            | 1,795            | 6,729            | 813              | 7,711            |             |
| Class of 2017                            | 1,169            | 2,841            | 2,341            | 1,669            |             |
| Basketball Team                          | 430              | 277              | 466              | 241              |             |
| Football Team                            | 0                | 1,014            | 893              | 121              |             |
| Girls Basketball Team                    | 965              | 4,041            | 3,314            | 1,692            |             |
| Girls Volleyball Team                    | 0                | 1,689            | 1,354            | 335              |             |
| Middle School                            |                  |                  |                  |                  |             |
| Cheerleaders                             | 1,376            | 265              | 684              | 957              |             |
| Middle School Stuco                      | 1,272            | 5,855            | 6,115            | 1,012            |             |
| Concession Committee                     | 0                | 8,688            | 7,173            | 1,515            |             |
| Fairfield Excellence in<br>Pride         | 2,614            | 0                | 1,432            | 1,182            |             |
| Elementary School                        | 2,853            | 0                | 12               | 2,841            |             |
|  | <u>\$ 40,096</u> | <u>\$ 81,521</u> | <u>\$ 78,707</u> | <u>\$ 42,910</u> |             |

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**DISTRICT ACTIVITY FUNDS**  
**SCHEDULE OF CASH RECEIPTS, EXPENDITURES,**  
**AND UNENCUMBERED CASH**  
**REGULATORY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

| Fund        | Beginning<br>Unencumbered<br>Cash Balance | Prior Year<br>Canceled<br>Encumbrances | Cash Receipts    | Expenditures     | Ending<br>Unencumbered<br>Cash Balance | Add                                     |          | Ending Cash<br>Balance |
|-------------|---|--|------------------|------------------|--|---|----------|------------------------|
|             |   |  |                  |                  |  | Encumbrances<br>and Accounts<br>Payable | 0        |                        |
| Athletics   | \$ 0                                      | \$ 0                                   | \$ 16,382        | \$ 16,382        | \$ 0                                   | \$ 0                                    | 0        | \$ 0                   |
| Forensics   | 0   | 0                                      | 1,574            | 1,574            | 0                                      | 0                                       | 0        | 0                      |
| Social Fund | 256                                       | 0                                      | 365              | 432              | 189                                    | 0                                       | 0        | 189                    |
|             | <u>\$ 256</u>                             | <u>\$ 0</u>                            | <u>\$ 18,321</u> | <u>\$ 18,388</u> | <u>\$ 189</u>                          | <u>\$ 0</u>                             | <u>0</u> | <u>\$ 189</u>          |



## **FEDERAL AWARD INFORMATION**

**FAIRFIELD UNIFIED SCHOOL DISTRICT NO. 310**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2014**

| Grant Title  | Federal<br>CFDA No. | Program<br>Amount | Unencumbered<br>Cash<br>7-1-13 | Receipts          | Expenditures      | Unencumbered<br>Cash<br>6-30-14 |
|--|---------------------|-------------------|--------------------------------|-------------------|-------------------|---------------------------------|
| <b>Department of Education</b>                     |                     |                   |                                |                   |                   |                                 |
| Rural Education Achievement Program                | 84.358              | \$ 14,851         | \$ 0                           | \$ 14,851         | \$ 14,851         | \$ 0                            |
| (Passes Through Kansas Department of<br>Education) |                     |                   |                                |                   |                   |                                 |
| <b>Department of Agriculture</b>                   |                     |                   |                                |                   |                   |                                 |
| School Breakfast Program                           | 10.553              | 42,146            |                                |                   |                   |                                 |
| National School Lunch Program                      | 10.555              | 108,379           |                                |                   |                   |                                 |
| School Food Service                                | 10.559              | 2,892             |                                |                   |                   |                                 |
|  |                     | <u>153,417</u>    | <u>0</u>                       | <u>153,417</u>    | <u>153,417</u>    | <u>0</u>                        |
| <b>Department of Education</b>                     |                     |                   |                                |                   |                   |                                 |
| Title I Low Income                                 | 84.010              | 92,011            | 0                              | 92,011            | 92,011            | 0                               |
| Title II   | 84.367              | 19,708            | 0                              | 19,708            | 19,708            | 0                               |
|  |                     | <u>111,719</u>    | <u>0</u>                       | <u>111,719</u>    | <u>111,719</u>    | <u>0</u>                        |
| <b>Total Federal Awards</b>                        |                     | <u>\$ 279,987</u> | <u>\$ 0</u>                    | <u>\$ 279,987</u> | <u>\$ 279,987</u> | <u>\$ 0</u>                     |